

**Illinois Department of Revenue
Regulations**

Title 86 Part 750 Section 750.900 Due Date; General Provisions

**TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 750
PAYMENT OF TAXES BY ELECTRONIC FUNDS TRANSFER**

Section 750.900 Due Date; General Provisions

- a) Taxpayers who are required to remit tax payments through electronic funds transfer and voluntary program participants must initiate the transfer on or before the due date under the appropriate tax Act and request a payment date no later than the due date or, if a payment date of the due date is unavailable, then no later than the financial institution's next available business day after the due date. For the payment to be deemed timely by the Department, the transfer must be initiated on or before the due date and must result in the amount due being deposited as collected funds to the Department's account, even if that deposit occurs after the due date. Taxpayers should be aware that the provisions of Section 1.25 of the Statute on Statutes [5 ILCS 70/1.25] do not apply to payments made by electronic funds transfer as the payments are not transmitted by mail.
- b) The electronic funds transfer method of payment does not change any current filing requirements for tax returns.
- c) In addition to the provisions for reasonable cause for late payment under the applicable tax laws, for electronic funds transfer purposes, reasonable cause for late payment by electronic funds transfer includes the following:
 - 1) The inability to gain access to the EFT system on the required date because of a system failure beyond the reasonable control of the taxpayer. For example:
 - A) In the case of ACH debit transactions, the taxpayer is unable to make telephone contact with the system to provide an instruction to transfer funds from the taxpayer's account, or
 - B) In the case of ACH credit transactions, the taxpayer's bank is unable to gain access to the ACH network to arrange for a deposit of funds with the Department;
 - 2) The failure of the electronic funds transfer system to properly apply a payment.
- d) If a taxpayer is required to remit a tax payment through electronic funds transfer but instead makes the payment by mail, the amount due must be physically received by the Department on or before the due date under the appropriate tax Act in order for the payment to be considered timely by the Department.

(Source: Amended at 30 Ill. Reg. Reg. 11583, effective June 26, 2006)